

SECTION XX

Miscellaneous manufactured articles

Chapter 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings

NOTES—

1. This Chapter does not cover:
 - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
 - (c) Articles of Chapter 71;
 - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
 - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
 - (f) Lamps or lighting fittings of Chapter 85;
 - (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of heading 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
 - (h) Articles of heading 87.14;
 - (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
 - (k) Articles of Chapter 91 (for example, clocks and clock cases);
 - (l) Toy furniture or toy lamps or light fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05); or
 - (m) Monopods, bipods, tripods and similar articles (heading 96.20).
2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

 - (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
 - (b) Seats and beds.
3. (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.
4. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

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Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
94.01			Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof:		
9401.10.00	00H	No.	– Seats of a kind used for aircraft	5	Free *See Below CA Free
9401.20.00	10J	No.	– Seats of a kind used for motor vehicles	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
9401.30.00			– Swivel seats with variable height adjustment	5	Free *See Below CA Free
	10B	No.	. . . Of Merbau (Kwila)		
	19F	No.	. . . Other		
9401.40.00			– Seats other than garden seats or camping equipment, convertible into beds	5	Free *See Below CA Free
	10F	No.	. . . Of Merbau (Kwila)		
	19K	No.	. . . Other		
			– Seats of cane, osier, bamboo or similar materials:		
9401.52.00	00A	No.	-- Of bamboo	5	Free *See Below CA 1
9401.53.00	00F	No.	-- Of rattan	5	Free *See Below CA 1
9401.59.00	00C	No.	-- Other	5	Free *See Below CA 1
			– Other seats, with wooden frames:		
9401.61.00			-- Upholstered	5	Free *See Below CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free
			. . . . Of Merbau (Kwila):		
	10H	No.	. . . . Lounge suites, complete, assembled or unassembled		
	15J	No.	. . . . Other		
			. . . . Other:		
	19A	No.	. . . . Lounge suites, complete, assembled or unassembled		
	29J	No.	. . . . Other		
9401.69.00			-- Other	5	Free *See Below AAN 3 1/2019 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 1 1/2019 Free
			. . . . Of Merbau (Kwila):		
	10D	No.	. . . . Lounge suites, complete, assembled or unassembled		
	15E	No.	. . . . Other		
			. . . . Other:		
	19H	No.	. . . . Lounge suites, complete, assembled or unassembled		
	29E	No.	. . . . Other		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Seats (other than those of heading 94.02), whether, etc.—continued					
– Other seats, with metal frames:					
9401.71.00	00D	No.	-- Upholstered	5	Free *See Below AAN 3 1/2020 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
9401.79.00	10H	No.	-- Other	5	Free *See Below AAN 3 1/2019 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 1 1/2019 Free
9401.80			– Other seats:		
9401.80.10	00J	No.	-- Motor vehicle safety seats suitable for use for the carriage of infants or children (child restraints)	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
9401.80.90			-- Other	5	Free *See Below AAN 3 1/2020 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
	10K	..	. . . . Of Merbau (Kwila)		
	19C	..	. . . . Other		
9401.90			– Parts:		
9401.90.01			-- For use in the assembly of motor vehicles as may be determined by the Minister in accordance with Section 14 of this Act	10	Free *See Below CA Free KR 5.3 1/2019 3.5 1/2020 1.7 1/2021 Free
	01A	No.	. . . . Arm-rests		
	09G	No. Head restraints		
	11J	No. Seat frame and spring frame assemblies		
	19D Other		

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Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Seats (other than those of heading 94.02), whether, etc.—continued — Parts—continued		
			— Other:		
9401.90.11			— — — Automotive	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
	01G	No.	. . . . Arm-rests		
	11D	No.	. . . . Head restraints		
	21A	No.	. . . . Seat frame and spring frame assemblies		
	29G	..	. . . . Other		
9401.90.19			— — — Other	5	Free *See Below CA Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
	01H	No.	. . . . Arm-rests		
	11E	No.	. . . . Head restraints		
	21B	No.	. . . . Seat frame and spring frame assemblies		
	29H	..	. . . . Other		
94.02			Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles:		
9402.10.00	00F	..	— Dentists', barbers' or similar chairs and parts thereof	Free	Free
9402.90.00	00E	..	— Other	Free	Free
94.03			Other furniture and parts thereof:		
9403.10			— Metal furniture of a kind used in offices:		
9403.10.02	00G	..	— — Drafting stands	Free	Free
9403.10.09			— — Other	5	Free *See Below CA Free
	01K	No.	. . . Desks . . . Index and filing equipment (including cabinets):		
	11G	..	. . . . Fire resistant		
	19B	..	. . . . Other		
	21D	..	. . . Shelves and shelving		
	29K	..	. . . Other		
9403.20			— Other metal furniture:		
9403.20.10	00C	..	— — Music stands	Free	Free
9403.20.19			— — Other	5	Free *See Below CA Free
			. . . Domestic:		
	10H	..	. . . . Outdoor furniture		
	15J	..	. . . . Other		
			. . . Non-domestic:		
	21C	No.	. . . . Display stands		
	29J	..	. . . . Other		
9403.30.00			— Wooden furniture of a kind used in offices	5	Free *See Below AAN 3 1/2019 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
			. . . Of Merbau (Kwila):		
	10J	No.	. . . Desks		
	15K Other		
			. . . Other:		
	19B	No.	. . . Desks		
	29K Other		

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Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Other furniture and parts thereof—continued		
9403.40.00			– Wooden furniture of a kind used in the kitchen	5	Free *See Below AAN 3 1/2019 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
			. . . Of Merbau (Kwila):		
	10B	No.	. . . . Tables		
	15C	..	. . . . Wall units and the like		
	21H	..	. . . . Other		
			. . . Other:		
	25L	No.	. . . . Tables		
	29C	..	. . . . Wall units and the like		
	39L	..	. . . . Other		
9403.50.00			– Wooden furniture of a kind used in the bedroom	5	Free *See Below AAN 3 1/2019 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
			. . . Of Merbau (Kwila)		
	10F	..	. . . . Other		
	19K	..	. . . . Other		
9403.60.00			– Other wooden furniture	5	Free *See Below AAN 3 1/2019 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
			. . . Of Merbau (Kwila):		
			. . . Domestic:		
	10K	..	. . . . Outdoor furniture		
			. . . . Other:		
	15L	..	. . . . Chests and boxes		
			. . . . Tables:		
	19C	..	. . . . . Coffee and similar tables and nests of tables		
	23A	..	. . . . . Other tables		
	25H	..	. . . . . Wall units and the like		
	27D	..	. . . . . Bathroom furniture		
	29L	..	. . . . . Other furniture		
	33J	..	. . . . Non-domestic furniture		
			. . . Other:		
			. . . Domestic:		
	35E	..	. . . . Outdoor furniture		
			. . . . Other:		
	37A	..	. . . . Chests and boxes		
			. . . . Tables:		
	43F	..	. . . . . Coffee and similar tables and nests of tables		
	45B	..	. . . . . Other tables		
	47J	..	. . . . . Wall units and the like		
	51G	..	. . . . . Bathroom furniture		
	53C	..	. . . . . Other furniture		
	79G	..	. . . . Non-domestic furniture		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Other furniture and parts thereof—continued		
9403.70.00			– Furniture of plastics	5	Free *See Below AAN 3 1/2020 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
	01D 09K 19G	No. .. ..	. . . Domestic: Tables Other . . . Non-domestic		
			– Furniture of other materials, including cane, osier, bamboo or similar materials:		
9403.82.00			-- Of bamboo	5	Free *See Below CA Free
	10F 15G 19K	No. .. ..	. . . Domestic: Tables Other . . . Non-domestic		
9403.83.00			-- Of rattan	5	Free *See Below CA Free
	10L 15A 19D	No. .. ..	. . . Domestic: Tables Other . . . Non-domestic		
9403.89.00			-- Other	5	Free *See Below CA Free
	10H 13B 15J 19A	No. .. .. ..	. . . Domestic: Wicker or cane: Tables Other Other . . . Non-domestic		
9403.90.00			– Parts	5	Free *See Below CA Free
	01A 15A 23B 27E 31C 37B 41L 47K 59C	.. .. .. .. .. .. .. .. ..	. . . Legs, of metal or wood, not being fabricated frames: Of metal Of wood: Of Merbau (Kwila) Other . . . Other: Of metal Of wood: Of Merbau (Kwila) Other Of plastics Of cane, osier, bamboo or similar materials . . . Other		
94.04			Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered:		
9404.10.00			– Mattress supports	5	Free *See Below CA Free
	01L 09F	No. No.	. . . Of woven wire, link mesh or wire spring, not upholstered . . . Other		
			– Mattresses:		
9404.21.00	00L	No.	-- Of cellular rubber or plastics, whether or not covered	5	Free *See Below CA Free
9404.29.00	00G	No.	-- Of other materials	5	Free *See Below CA Free

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Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Mattress supports; articles of bedding and similar—<i>continued</i>					
9404.30.00			– Sleeping bags	5	Free *See Below AAN 3 1/2020 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
	01H	No.	. . . Stuffed with feathers or down		
	09C	No.	. . . Other		
9404.90.00			– Other	5	Free *See Below AAN 5 1/2020 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
	01K	No.	. . . Quilts: Stuffed with feathers or down		
	09E	No.	. . . . Other		
			. . . Eiderdowns:		
	11G	No.	. . . . Stuffed with feathers or down		
	19B	No.	. . . . Other		
			. . . Bedspreads:		
	21D	No.	. . . . Stuffed with feathers or down		
	29K	No.	. . . . Other		
	39G	No.	. . . . Other		
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included:				
9405.10			– Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:		
9405.10.01	00G	..	-- Of plastics	5	Free *See Below CA Free
9405.10.11	00B	..	-- Of ceramics	5	Free *See Below CA 1
9405.10.19			-- Other	5	Free *See Below CA 1
	01A	..	. . . . Of glass		
	11J	..	. . . . Of base metal		
	19D	..	. . . . Other		
9405.20			– Electric table, desk, bedside or floor-standing lamps:		
9405.20.01	00L	..	-- Of plastics	5	Free *See Below CA Free
9405.20.11	00F	..	-- Of ceramic	5	Free *See Below CA 1

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Lamps and lighting fittings including searchlights, etc.—continued — Electric table, desk, bedside or floor-standing lamps— <i>continued</i>		
9405.20.19			-- Other	5	Free *See Below CA 1
	01E	..	. . . . Lamps, shadowless, specially designed for use in hospital theatres and dentists' surgeries		
			. . . . Other:		
	11B	..	. . . . . Of glass		
	15E	..	. . . . . Of base metal		
	19H	..	. . . . . Other		
9405.30.00	00H	..	— Lighting sets of a kind used for Christmas trees	5	Free *See Below CA Free
9405.40			— Other electric lamps and lighting fittings:		
			-- Of base metal:		
9405.40.01	00H	..	---- For use in harbour and airport beacons and lighthouses; ship and aircraft navigation lamps; miners' safety lamps	Free	Free
9405.40.09	00J	..	---- Spotlights	5	Free *See Below CA Free
9405.40.19			---- Other	5	Free *See Below CA 1
	01B	..	. . . . . Lamps, shadowless, specially designed for use in hospital theatres and dentists' surgeries		
	09H	..	. . . . . Flameproof lamps and lighting fittings		
	19E	..	. . . . . Other		
			-- Of other materials:		
9405.40.21	00J	..	---- Spotlights	5	Free *See Below CA Free
			---- Other:		
9405.40.31	00D	..	----- Of plastics	5	Free *See Below CA Free
9405.40.41	00K	..	----- Of ceramics	5	Free *See Below CA 1
9405.40.49			----- Other	5	Free *See Below CA 1
	01J	..	. . . . . Of glass		
	09D	..	. . . . . Other		
9405.50			— Non-electrical lamps and lighting fittings:		
			-- Of base metal:		
9405.50.01	00A	..	---- Miners' safety lamps	Free	Free
9405.50.09			---- Other	5	Free *See Below CA Free LDC Free
	01L	..	. . . . . Liquid fuel lanterns and LPG lanterns		
	09F	..	. . . . . Other		
9405.50.11	00G	..	-- Of glass	Free	Free
9405.50.21	00B	..	-- Of plastics	5	Free *See Below CA Free
9405.50.31	00H	..	-- Of ceramics	5	Free *See Below CA 1
9405.50.39	00J	..	-- Other	5	Free *See Below CA 1

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Lamps and lighting fittings including searchlights, etc.—<i>continued</i>					
9405.60			– Illuminated signs, illuminated name-plates and the like:		
9405.60.01	00E	kg	-- Of glass	Free	Free
9405.60.11	00L	..	-- Of plastics	5	Free *See Below CA Free
9405.60.21	00F	..	-- Of ceramics	5	Free *See Below CA 1
9405.60.29			-- Other	5	Free *See Below CA 1
	01E	..	. . . . Of base metal		
	09L	..	. . . . Other		
			– Parts:		
9405.91.00	00D	..	-- Of glass	5	Free *See Below CA 1
9405.92.00	00J	..	-- Of plastics	5	Free *See Below CA Free
9405.99			-- Other:		
9405.99.01	00G	..	--- Of ceramics	5	Free *See Below CA 1
9405.99.09	00H	..	--- Other	5	Free *See Below CA 1
94.06			Prefabricated buildings:		
9406.10.00	00J	..	– Of wood	5	Free *See Below CA Free
9406.90.00			– Other	5	Free *See Below CA Free
			. . Of iron or steel:		
	10E	No.	. . . Floor area not exceeding 15 m ²		
	11C	No.	. . . Floor area exceeding 15 m ² but not exceeding 115 m ²		
	13K	No.	. . . Floor area exceeding 115 m ² but not exceeding 250 m ²		
	15F	No.	. . . Floor area exceeding 250 m ²		
	17B	No.	. . Of aluminium		
	19J Of other materials		

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Chapter 95

Toys, games and sports requisites; parts and accessories thereof

NOTES—

1. This Chapter does not cover:
 - (a) Candles (heading 34.06);
 - (b) Fireworks or other pyrotechnic articles of heading 36.04;
 - (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
 - (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
 - (e) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);
 - (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
 - (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
 - (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
 - (i) Unmounted glass eyes for dolls or other toys, of heading 70.18;
 - (j) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (l) Bells, gongs or the like of heading 83.06;
 - (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
 - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - (o) Children’s bicycles (heading 87.12);
 - (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 - (q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
 - (r) Decoy calls or whistles (heading 92.08);
 - (s) Arms or other articles of Chapter 93;
 - (t) Electric garlands of all kinds (heading 94.05);
 - (u) Monopods, bipods, tripods and similar articles (heading 96.20);
 - (v) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
 - (w) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
4. Subject to the provisions of Note 1 above, heading 95.03 applies, *inter alia*, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
5. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, “pet toys” (classification in their own appropriate heading).

SUBHEADING NOTE—

1. Subheading 9504.50 covers:
 - (a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or
 - (b) Video game machines having a self-contained video screen, whether or not portable.

This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

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Chapter 95—continued

Toys, games and sports requisites; parts and accessories thereof—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
95.03					
9503.00			Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds:		
9503.00.01	00C	..	– Books and sheets of pictures for cutting out	Free	Free
9503.00.03	00F	..	– Portable interactive electronic education devices primarily designed for children	Free	Free
9503.00.05	00J	..	– Rubber balloons	Free	Free
9503.00.09			– Other	5	Free *See Below CA Free
			. . . Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages:		
	10A	No. . . .	. . . Wheeled toys		
	13F	No. . . .	. . . Dolls' carriages		
	15B	.. . . .	. . . Parts		
			. . . Dolls representing only human beings:		
	17J	No. . . .	. . . Dolls, whether or not dressed		
			. . . Parts and accessories:		
	19E	.. . . .	. . . Garments and accessories therefor, footwear and headgear		
	21G	.. . . .	. . . Other		
			. . . Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds:		
	23C	.. . . .	. . . Electric trains, including tracks, signals and other accessories therefor		
	25K	.. . . .	. . . Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of Tariff item 9503.00.09 23C		
	27F	.. . . .	. . . Other construction sets and constructional toys		
			. . . Toys representing animals or non-human creatures:		
	29B	.. . . .	. . . Stuffed		
	31D	.. . . .	. . . Other		
	33L	.. . . .	. . . Toy musical instruments and apparatus		
			. . . Puzzles:		
	35G	.. . . .	. . . Jig-saw puzzles		
	37C	.. . . .	. . . Other		
			. . . Other toys, put up in sets or outfits:		
	39K	.. . . .	. . . Toy embroidery sets; toy printing sets, consisting predominately of letters and/or figures; toy toolsets		
	41A	.. . . .	. . . Modelling clay (together with moulds of plastics, tools, etc.)		
	43H	.. . . .	. . . Other		
			. . . Other toys and models, incorporating a motor:		
	45D	.. . . .	. . . Toys and models		
			. . . Parts:		
	47L	.. . . .	. . . Internal combustion engines		
	49G	.. . . .	. . . Other		
			. . . Other:		
	51J	.. . . .	. . . Skipping ropes; balls; hoops		
	53E	.. . . .	. . . Toy binoculars; toy clocks without motors; toy cameras; toy microscopes; toy telescopes		
	55A	.. . . .	. . . Model railways and accessories, other than those of Tariff item 9503.00.09 23C		
			. . . Other toys:		
	57H	.. . . .	. . . Of plastics		
	59D	.. . . .	. . . Of wood		
	79J	.. . . .	. . . Other		
95.04			Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment:		
9504.20			– Articles and accessories for billiards of all kinds:		
9504.20.01	00J	No. --	– Billiard chalks	Free	Free
9504.20.09			– Other	5	Free *See Below CA Free
	01H	No. . . .	. . . Tables		
	09C	.. . . .	. . . Cues		
	19L	.. . . .	. . . Other		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 95—continued

Toys, games and sports requisites; parts and accessories thereof—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Video game consoles and machines, etc.—continued					
9504.30.90			— Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	Free	Free
			. . . Gaming machines (as defined in Section 4 of the Gambling Act 2003), electronic, and parts thereof:		
	10B	No.	. . . . Gaming machines		
	15C	..	. . . . Parts of gaming machines		
	19F	..	. . . . Other		
9504.40			— Playing cards:		
9504.40.01	00F	pk	-- Playing cards comprising any of the cards of a conventional suit	5	Free *See Below CA Free
9504.40.09	00G	..	-- Other	5	Free *See Below CA Free
9504.50			— Video game consoles and machines, other than those of subheading 9504.30:		
9504.50.10	00J	..	-- Video games of a kind used with television receivers	Free	Free
9504.50.90	19C	..	-- Other	Free	Free
9504.90.00			— Other	5	Free *See Below CA Free
	01F	..	. . . Pool balls, snooker balls		
	09A	..	. . . Bowls, including jacks, of a kind used for indoor or carpet bowls		
	11C	..	. . . Tenpin bowling balls and pins		
	16D	No.	. . . Dartboards		
	18L	No.	. . . Darts		
			. . . Dart flights:		
	21L	..	. . . . Feather types		
	29F	..	. . . . Other		
	31H	..	. . . Indoor croquet and skittle requisites		
	39C	..	. . . Board games		
	59H	..	. . . Other		
95.05			Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes:		
9505.10.00			— Articles for Christmas festivities	5	Free *See Below CA Free
			. . . In aerosol containers:		
	02C	No.	. . . . Containing chlorofluorocarbons		
	08B	No.	. . . . Other		
			. . . Other:		
	10D	No.	. . . . Christmas crackers		
	29E	..	. . . . Other		
9505.90.00	00F	..	— Other	5	Free *See Below CA Free
95.06			Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools:		
			— Snow-skis and other snow-ski equipment:		
9506.11.00	10G	pr	-- Skis	Free	Free
9506.12.00	10A	pr	-- Ski-fastenings (ski-bindings)	Free	Free
9506.19.00			-- Other	5	Free *See Below CA 1
	02B	pr	. . . . Ski poles		
	11A	No.	. . . . Slalom snow-ski markers		
	19G	..	. . . . Other		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 95—continued

Toys, games and sports requisites; parts and accessories thereof—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Articles and equipment for general physical exercise, etc.—continued					
– Water-skis, surf-boards, sailboards and other water-sport equipment:					
9506.21.00	00C	..	-- Sailboards	5	Free *See Below CA 1
9506.29.00			-- Other	5	Free *See Below AAN 3 1/2020 Free CA 1 CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
	01H	No.	. . . Divers' masks		
	09C	pr	. . . Divers' fins and flippers		
	19L	..	. . . Other		
– Golf clubs and other golf equipment:					
9506.31.00			-- Clubs, complete	Free	Free
	03A	No.	. . . Woods		
	05H	No.	. . . Irons		
	09L	No.	. . . Putters		
9506.32.00	00A	No.	-- Balls	Free	Free
9506.39.00	00C	..	-- Other	5	Free *See Below CA 1
9506.40.00			– Articles and equipment for table-tennis	5	Free *See Below CA Free
	02B	No.	. . Nets		
	05G	No.	. . Balls		
	11A	No.	. . Bats		
	18J	No.	. . Other		
– Tennis, badminton or similar rackets, whether or not strung:					
9506.51.00	00D	No.	-- Lawn-tennis rackets, whether or not strung	5	Free *See Below CA 1
9506.59.00			-- Other	5	Free *See Below CA 1
			. . . Rackets for:		
	01J	No.	. . . . Badminton		
	11F	No.	. . . . Squash		
	19A	..	. . . . Other		
– Balls, other than golf balls and table-tennis balls:					
9506.61.00	00H	No.	-- Lawn-tennis balls	Free	Free
9506.62.00			-- Inflatable	5	Free *See Below CA 1
			. . . Balls (not including bladders therefore imported separately) for:		
	02J	No.	. . . . Association football (soccer)		
	09F	No.	. . . . Basketball		
	18E	No.	. . . . Netball		
	21E	No.	. . . . Rugby union and rugby league		
	25H	No.	. . . . Volleyball		
	29L	..	. . . . Other		
	39H	..	. . . Bladders for inflatable balls		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 95—continued

Toys, games and sports requisites; parts and accessories thereof—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Articles and equipment for general physical, etc.—continued					
– Balls, other than golf balls and table-tennis balls—continued					
9506.69			– Other:		
9506.69.01			– – – Balls for croquet, hockey, polo, softball, baseball and squash	Free	Free
			. . . . . Balls for:		
	01J	..	. . . . . Hockey		
	09D	..	. . . . . Softball		
	11F	..	. . . . . Squash		
	19A	..	. . . . . Other		
9506.69.09			– – – Other	5	Free *See Below CA 1
	01K	No.	. . . . . For cricket		
	09E	..	. . . . . Other		
9506.70.00			– Ice skates and roller skates, including skating boots with skates attached	5	Free *See Below CA 1
			. . . . . Ice skates:		
	01E	pr	. . . . . Fitted with boots		
	09L	pr	. . . . . Other		
			. . . . . Roller skates:		
			. . . . . In-line roller skates:		
	12L	pr	. . . . . Fitted with boots		
	14G	pr	. . . . . Other		
			. . . . . Other:		
	16C	pr	. . . . . Fitted with boots		
	18K	pr	. . . . . Other		
			– Other:		
9506.91.00			– – Articles and equipment for general physical exercise, gymnastics or athletics	5	Free *See Below CA 1
	01G	..	. . . . . Bar-bells; chest expanders; dumb-bells; Indian clubs; punch bags; punch balls; rowing exercise apparatus; spring-boards; starting blocks; vaulting horses; wall-bars		
	09B	..	. . . . . Discus; javelins; putting shots; throwing hammers; vaulting poles		
	19K	..	. . . . . Other		
9506.99			– Other:		
9506.99.01	00A	No.	– – – Ice axes	Free	Free
9506.99.09			– – – Cricket pads and shin-guards and parts thereof	5	Free *See Below CA Free
	01L	pr	. . . . . Cricket pads		
	09F	pr	. . . . . Shin-guards		
	19C	..	. . . . . Parts		
9506.99.19			– – – Other	5	Free *See Below CA 1
	01F	..	. . . . . Lawn bowls, including jacks of a kind used therewith		
	09A	..	. . . . . Baseball bats, softball bats		
	11C	..	. . . . . Cricket bats		
	19J	No.	. . . . . Bobsleighs, toboggans		
	22J	No.	. . . . . Skateboards		
			. . . . . Tennis, football and other nets:		
	24E	No.	. . . . . Tennis nets		
	26A	No.	. . . . . Football nets		
	28H	No.	. . . . . Other		
	29F	..	. . . . . Clay birds and clay targets		
	31H	..	. . . . . Bows, arrows and targets for archery		
	33D	..	. . . . . Clay pigeon projectors; croquet mallets; polo mallets; quoits; racquet presses; skittles		
			. . . . . Shuttlecocks:		
	35L	No.	. . . . . Feather		
	37G	No.	. . . . . Other		
	41E	..	. . . . . Fencing weaponry including parts		
	49L	..	. . . . . Hockey sticks and parts thereof		
	51B	..	. . . . . Grass skis; face masks, chest, limb, abdomen and similar protectors		
	59H	..	. . . . . Tennis, cricket and similar ball throwing appliances		
	71G	No.	. . . . . Snowboards		
	75K	pr	. . . . . Snowboard bindings		
	79B	..	. . . . . Other		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 95—continued

Toys, games and sports requisites; parts and accessories thereof—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
95.07			Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites:		
9507.10.00			– Fishing rods	5	Free *See Below CA 1
	01A	..	. . . Fishing rods of man-made fibres agglomerated with plastics		
	09G	..	. . . Other		
9507.20			– Fish-hooks, whether or not snelled:		
9507.20.01	00C	Hd	-- Fish-hooks, unmounted and without attachments	Free	Free
9507.20.09	00D	..	-- Other	5	Free *See Below CA 1
9507.30.00	00L	..	– Fishing reels	Free	Free
9507.90			– Other:		
9507.90.01	00J	..	-- Decoy birds	Free	Free
9507.90.09			-- Other	5	Free *See Below CA 1
	02F	No.	. . . Fishing landing nets		
	04B	No.	. . . Butterfly nets		
	09C	..	. . . Other		
95.08			Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres:		
9508.10.00	00A	..	– Travelling circuses and travelling menageries		The rates applicable to the separate components
9508.90			– Other:		
9508.90.11	00B	..	-- Roundabouts, swings, shooting galleries and other fairground amusements	5	Free *See Below CA Free
9508.90.19	00C	..	-- Travelling theatres		The rates applicable to the separate components
			* * *		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 96

Miscellaneous manufactured articles

NOTES—

1. This Chapter does not cover:
 - (a) Pencils for cosmetic or toilet uses (Chapter 33);
 - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
 - (c) Imitation jewellery (heading 71.17);
 - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
 - (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
 - (g) Articles of Chapter 91 (for example, clock or watch cases);
 - (h) Musical instruments or parts or accessories thereof (Chapter 92);
 - (ij) Articles of Chapter 93 (arms and parts thereof);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (toys, games, sports requisites); or
 - (m) Works of art, collectors' pieces or antiques (Chapter 97).
2. In heading 96.02 the expression “vegetable or mineral carving material” means:
 - (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
 - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
3. In heading 96.03 the expression “prepared knots and tufts for broom or brush-making” applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
4. Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

* * *

Chapter 96—continued

Miscellaneous manufactured articles—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
96.01			Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding):		
9601.10.00	00L	..	– Worked ivory and articles of ivory	5	Free *See Below CA 1
9601.90.00	00K	..	– Other	5	Free *See Below CA 1
96.02			Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin:		
9602.00					
9602.00.01	00A	..	– Imitation flowers, foliage, fruit and sweets; busts, heads, figures, statuettes; imitation pearls	5	Free *See Below CA 1
9602.00.09			– Other	Free	Free
	01L	..	. . . Gelatin capsules		
	09F	..	. . . Other		
96.03			Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees):		
9603.10.00	00G	..	– Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	5	Free *See Below CA Free
			– Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:		
9603.21.00	00E	No.	– – Tooth brushes, including dental-plate brushes	5	Free *See Below CA Free
9603.29			– – Other:		
9603.29.01	00H	No.	– – – Nail brushes	5	Free *See Below CA Free
9603.29.09			– – – Hair brushes	5	Free *See Below CA Free
	01G	No.	. . . . Containing animal hair or bristle		
	09B	No.	. . . . Other		
9603.29.19			– – – Other	5	Free *See Below CA Free
	01B	..	. . . . Containing animal hair or bristle		
	09H	..	. . . . Other		
9603.30.00			– Artists' brushes, writing brushes and similar brushes for the application of cosmetics	5	Free *See Below CA Free
	01B	No.	. . Artists' brushes		
	11K	No.	. . Writing brushes		
			. . Other:		
	21G	No.	. . . Containing animal hair or bristle		
	29B	..	. . . Other		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 96—*continued*
Miscellaneous manufactured articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Brooms, brushes (including brushes constituting, etc.—<i>continued</i>)					
9603.40.00			– Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	5	Free *See Below AAN 3 1/2020 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
	03B	No.	. . . Paint brushes:		
	04L	No.	. . . Hog bristle		
	05J	No.	. . . Synthetic filament		
	08C	No.	. . . Combination hog bristle and synthetic filament		
	11C	No.	. . . Other		
	19J	No.	. . . Distemper, varnish or similar brushes		
			. . . Paint pads and rollers		
9603.50.00			– Other brushes constituting parts of machines, appliances or vehicles	5	Free *See Below CA Free
	01K	No.	. . . Dental lathe brushes		
	09E	..	. . . Other		
9603.90			– Other:		
9603.90.01	00B	No.	-- Brushes and mops for cleaning firearms	Free	Free
9603.90.09			-- Hand-operated mechanical floor sweepers, not motorised	5	Free *See Below CA Free
	01A	No.	. . . . Floor sweepers		
	09G	..	. . . . Parts		
9603.90.11	00H	..	-- Pipe cleaners	Free	Free
9603.90.19			-- Other	5	Free *See Below CA Free
	01G	..	. . . . Feather dusters		
	09B	..	. . . . Other		
96.04					
9604.00			Hand sieves and hand riddles:		
9604.00.01	00H	No.	– Hair sieves; laboratory sieves	Free	Free
9604.00.09			– Other	5	Free *See Below CA Free
	01G	No.	. . . Wholly or principally of wire		
	09B	No.	. . . Other		
96.05					
9605.00.00	00K	..	Travel sets for personal toilet, sewing or shoe or clothes cleaning	5	Free *See Below CA 1
96.06					
			Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks:		
9606.10.00	00A	..	– Press-fasteners, snap-fasteners and press-studs and parts therefor	Free	Free
			– Buttons:		
9606.21.00	00K	Hd	-- Of plastics, not covered with textile material	5	Free
9606.22.00	00D	Hd	-- Of base metal, not covered with textile material	Free	Free
9606.29			-- Other:		
9606.29.01	00B	Hd	--- Of wood or leather	Free	Free
9606.29.09	00C	Hd	--- Other	5	Free

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 96—*continued*
Miscellaneous manufactured articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Buttons, press-fasteners, snap-fasteners, etc.—<i>continued</i>					
9606.30			– Button moulds and other parts of buttons; button blanks: – – Button moulds and other parts of buttons:		
9606.30.01	00E	Hd	– – – Button moulds	Free	Free
			– – – Parts of buttons:		
9606.30.11			– – – – Metal, wood or leather	Free	Free
	01J	Hd	. . . . . Metal		
	09D	Hd	. . . . . Other		
9606.30.19			– – – – Other	5	Free
	01K	Hd	. . . . . Of plastics		
	09E	Hd	. . . . . Other		
			– – Button blanks:		
9606.30.31	00A	Hd	– – – Blanks for button moulds	Free	Free
			– – – Other blanks:		
9606.30.41			– – – – Metal, wood or leather	Free	Free
	01E	Hd	. . . . . Metal		
	09L	Hd	. . . . . Other		
9606.30.49			– – – – Other	5	Free
	01F	Hd	. . . . . Of plastics		
	09A	Hd	. . . . . Other		
96.07			Slide fasteners and parts thereof:		
			– Slide fasteners:		
9607.11.00	00D	Hd	– – Fitted with chain scoops of base metal	5	Free *See Below CA Free
9607.19.00	00L	Hd	– – Other	5	Free *See Below CA Free
9607.20.00	00C	..	– Parts	5	Free *See Below CA Free
96.08			Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09:		
9608.10.02	00L	No.	– Ball point pens	5	Free *See Below CA Free
9608.20.02	00D	No.	– Felt tipped and other porous-tipped pens and markers	5	Free *See Below CA Free
9608.30			– Fountain pens, stylograph pens and other pens:		
9608.30.10	00L	No.	– – Indian ink drawing pens	Free	Free
9608.30.20	00F	No.	– – Fountain pens	Free	Free
9608.30.90	00D	No.	– – Other	5	Free *See Below CA Free LDC 4
9608.40.00	00J	No.	– Propelling or sliding pencils	Free	Free
9608.50.00	00B	No.	– Sets of articles from two or more of the foregoing subheadings	5	Free *See Below CA Free
9608.60.00	00F	No.	– Refills for ball point pens, comprising the ball point and ink-reservoir	5	Free *See Below CA Free LDC 4
			– Other:		
9608.91.00			– – Pen nibs and nib points	Free	Free
	01K	No.	. . . Fountain pen nibs		
	09E	..	. . . Other		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 96—*continued*
Miscellaneous manufactured articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Ball point pens; felt tipped and other porous-tipped, etc.—<i>continued</i> — Other— <i>continued</i>		
9608.99			-- Other:		
9608.99.01	00D	No.	--- Duplicating stylos; pen-holders, pencil-holders, and similar holders	5	Free *See Below CA Free LDC 4
			--- Parts of the foregoing articles:		
9608.99.11	00K	..	---- Refills and writing cartridges, other than ball point refills	5	Free *See Below CA Free LDC 4
9608.99.19			---- Other	5	Free *See Below CA Free
	01J	..	. . . . . Of ball point pens		
	09D	..	. . . . . Other		
96.09			Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks:		
			— Pencils and crayons, with leads encased in a rigid sheath:		
9609.10.01	00B	Hd	-- Pencils	Free	Free
9609.10.09			-- Crayons	5	Free *See Below CA Free
	10L	No.	. . . Of a type suitable for use by children		
	19D	..	. . . Other		
9609.20.00	00K	Hd	— Pencil leads, black or coloured	Free	Free
9609.90			— Other:		
9609.90.01	00A	..	-- Drawing charcoals	Free	Free
			-- Writing and drawing chalks:		
9609.90.11	00G	..	---- School chalks	5	Free *See Below CA Free
9609.90.19	00H	..	---- Other	Free	Free
9609.90.21	00B	No.	-- Tailors' chalks	Free	Free
			-- Crayons and pastels:		
9609.90.31	00H	..	---- Sheep-marking	Free	Free
9609.90.39			---- Other	5	Free *See Below CA Free
			. . . . . Crayons:		
	10F	No.	. . . . . Of a type suitable for use by children		
	19K	No.	. . . . . Other		
	29G	No.	. . . . . Other		
9609.90.49	00D	No.	-- Other	Free	Free
96.10			Slates and boards, with writing or drawing surfaces, whether or not framed		
9610.00.00	00F	..		Free	Free
96.11			Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks		
9611.00.00				5	Free *See Below CA Free
	01B	..	. Date, sealing or numbering stamps and the like (including devices for printing or embossing labels), self-inking		
	09H	..	. Printing and numbering devices having movable bands for changing the printing or numbering characters		
	19E	..	. Other		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 96—continued

Miscellaneous manufactured articles—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
96.12			Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes:		
9612.10.00	00F	Hd	– Ribbons	5	Free *See Below CA 1
9612.20.00	00K	Hd	– Ink-pads	5	Free *See Below CA Free
96.13			Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks:		
9613.10.00	00D	No.	– Pocket lighters, gas fuelled, non-refillable	5	Free *See Below CA Free
9613.20.00	00H	No.	– Pocket lighters, gas fuelled, refillable	5	Free *See Below CA Free
9613.80			– Other lighters:		
9613.80.11	00A	No.	– – Table lighters	5	Free *See Below CA Free
9613.80.19			– – Other		
	11H	No.	. . . Refillable cigarette lighters	Free	Free
	19C	..	. . . Other		
9613.90.00	00C	..	– Parts	5	Free *See Below CA 2
96.14			Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof		
9614.00.00			. Pipes and pipe bowls:	Free	Free
	10F	..	. . . Roughly shaped blocks of wood or root, for the manufacture of pipes		
	15G	..	. . . Other		
	19K	..	. . . Other		
96.15			Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof:		
			– Combs, hair-slides and the like:		
9615.11.00			– – Of hard rubber or plastics	5	Free *See Below CA 1
	01C	Hd	. . . Combs		
	09J	Hd	. . . Other		
9615.19.00			– – Other	5	Free *See Below CA 1
	01K	Hd	. . . Combs		
	09E	Hd	. . . Other		
9615.90			– Other:		
9615.90.01	00F	..	– – Of plastics	5	Free *See Below CA Free
9615.90.09			– – Other		
	01E	..	. . . Curling grips	Free	Free
	09L	..	. . . Other		
96.16			Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations:		
9616.10.00	00J	..	– Scent sprays and similar toilet sprays, and mounts and heads therefor	5	Free *See Below CA Free
9616.20.00	00B	Hd	– Powder-puffs and pads for the application of cosmetics or toilet preparations	5	Free *See Below CA Free

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 96—*continued*
Miscellaneous manufactured articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
96.17					
9617.00			Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners:		
9617.00.01	00K	No.	– Vacuum flasks	Free	Free
9617.00.09	00L	..	– Other	5	Free *See Below CA Free LDC 4
96.18					
9618.00.00	00A	..	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	5	Free *See Below CA Free
96.19					
Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material:					
– Of plastics:					
9619.00.10	00E	No.	-- Incontinence or other sanitary garments	10	Free *See Below CA Free
9619.00.12	00H	..	-- Other	5	Free *See Below AAN 3 1/2020 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
9619.00.13	10A 15B 19E	..	– Of paper pulp, paper, cellulose wadding or webs of cellulose fibres Sanitary towels Tampons Other	Free	Free
– Of wadding of textile materials:					
9619.00.21	00G	..	-- Sanitary towels	5	Free *See Below CA Free LDC Free
9619.00.29	10E 19J	..	-- Other Tampons Other	Free	Free
– Other:					
-- Babies' napkins and the like, of textile materials, knitted or crocheted:					
9619.00.31	10K 15L 19C 29L	No.	--- Napkins Of wool or fine animal hair Of cotton Of synthetic fibres Other	Free	Free
--- Other:					
9619.00.33	00E	No.	---- Of cotton	10	Free *See Below AAN 10 1/2020 Free CA Free
9619.00.35	00H	No.	---- Of synthetic fibres	10	Free *See Below CA Free
9619.00.39			---- Of other textile materials	10	Free *See Below CA Free
	10L 19D	No.	. . . . . Of wool or fine animal hair No. Other		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 96—*continued*
Miscellaneous manufactured articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Sanitary towels (pads) and tampons, napkins, etc.—<i>continued</i>					
— Other— <i>continued</i>					
-- Babies' napkins and the like, of textile materials, not knitted or crocheted:					
9619.00.41			--- Napkins	5	Free *See Below CA 2.5 LDC 4
	10E	No.	. . . . . Of wool or fine animal hair		
	15F	No.	. . . . . Of cotton		
	19J	No.	. . . . . Of synthetic fibres		
	29F	No.	. . . . . Other		
9619.00.49			--- Other	10	Free *See Below CA Free
	10F	No.	. . . . . Of wool or fine animal hair		
	15G	No.	. . . . . Of cotton		
	19K	No.	. . . . . Of synthetic fibres		
	29G	No.	. . . . . Other		
9619.00.51			-- Incontinence or other sanitary garments, made up of textile fabrics of heading 59.03, 59.06 or 59.07	10	Free *See Below CA Free
			. . . . . Knitted or crocheted:		
	10L	. . .	. . . . . Rubberised		
	19D	No.	. . . . . Other		
	29A	No.	. . . . . Other		
			-- Incontinence or other sanitary garments, of other textile materials, knitted or crocheted:		
9619.00.53	00F	No.	--- Of cotton	10	Free *See Below CA Free CPT 8.5 1/2019 7.1 1/2020 5.7 1/2021 4.2 1/2022 2.8 1/2023 1.4 1/2024 Free KR 5.3 1/2019 3.5 1/2020 1.7 1/2021 Free
9619.00.55	00J	No.	--- Of man-made fibres	10	Free *See Below CA Free CPT 8.5 1/2019 7.1 1/2020 5.7 1/2021 4.2 1/2022 2.8 1/2023 1.4 1/2024 Free KR 5.3 1/2019 3.5 1/2020 1.7 1/2021 Free
9619.00.59	00D	No.	--- Of other textile materials	10	Free *See Below CA Free KR 2.5 1/2019 Free

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 96—*continued*
Miscellaneous manufactured articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Sanitary towels (pads) and tampons, napkins, etc.—<i>continued</i>					
– Other— <i>continued</i>					
-- Incontinence or other sanitary garments, of other textile materials, not knitted or crocheted:					
9619.00.61	00J	No.	--- Of cotton	10	Free *See Below CA Free
9619.00.65	00D	No.	--- Of man-made fibres	10	Free *See Below AAN 10 1/2020 Free CA Free CPT 8.5 1/2019 7.1 1/2020 5.7 1/2021 4.2 1/2022 2.8 1/2023 1.4 1/2024 Free KR 5.3 1/2019 3.5 1/2020 1.7 1/2021 Free
9619.00.69	00K	No.	--- Of other textile materials	10	Free *See Below CA Free
-- Other made up textile articles:					
9619.00.71	00D	..	--- Sanitary towels	Free	Free
9619.00.79	00E	..	--- Other	5	Free *See Below AAN 3 1/2020 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
9619.00.99	00F	..	-- Other	5	Free *See Below CA Free LDC Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
96.20	Monopods, bipods, tripods and similar articles:				
– Of plastics:					
9620.00.10	00J	..	-- For use with machinery of heading 84.24	5	Free *See Below CA Free
9620.00.11	00E	..	-- Of a type for use with: machines of heading 84.71; television cameras; the apparatus of heading 90.05; photographic cameras of 90.06; cinematographic cameras; surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances; or musical instruments of Chapter 92	Free	Free
9620.00.13	00H	..	-- For use solely or principally with the apparatus of heading 85.19 or 85.21		The rates applicable to the apparatus for which the parts or accessories have been designed

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 96—*continued*
Miscellaneous manufactured articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Monopods, bipods, tripods and similar articles—<i>continued</i>					
– Of plastics— <i>continued</i>					
9620.00.15	00L	..	-- Of a type constituting parts of goods of Chapter 84, not elsewhere specified or included	5	Free *See Below CA Free
9620.00.17	00C	..	-- For machines, appliances, instruments or apparatus of Chapter 90, not specified or included elsewhere		The rates applicable to the apparatus for which the parts or accessories have been designed AAN Free TW Free
9620.00.19	00F	..	-- Other	5	Free *See Below AAN 3 1/2020 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
– Of wood:					
9620.00.20	00D	..	-- For use with machinery of heading 84.24	5	Free *See Below CA Free
9620.00.21	00L	..	-- Of a type for use with: machines of heading 84.71; television cameras; the apparatus of heading 90.05; photographic cameras of 90.06; cinematographic cameras; surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances; or musical instruments of Chapter 92	Free	Free
9620.00.23	00C	..	-- For use solely or principally with the apparatus of heading 85.19 or 85.21		The rates applicable to the apparatus for which the parts or accessories have been designed AAN Free TW Free
9620.00.25	00F	..	-- Of a type constituting parts of goods of Chapter 84, not elsewhere specified or included	5	Free *See Below CA Free
9620.00.27	00J	..	-- For machines, appliances, instruments or apparatus of Chapter 90, not specified or included elsewhere		The rates applicable to the apparatus for which the parts or accessories have been designed AAN Free TW Free

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

Chapter 96—*continued*
Miscellaneous manufactured articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Monopods, bipods, tripods and similar articles—<i>continued</i>					
– Of wood— <i>continued</i>					
9620.00.29	00A	..	-- Other	5	Free *See Below AAN 3 1/2020 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
– Non-electrical articles of graphite or other carbon:					
9620.00.30	00K	..	-- For use with machinery of heading 84.24	5	Free *See Below CA Free
9620.00.31	00F	..	-- Of a type for use with: machines of heading 84.71; television cameras; the apparatus of heading 90.05; photographic cameras of 90.06; cinematographic cameras; surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances; or musical instruments of Chapter 92	Free	Free
9620.00.33	00J	..	-- For use solely or principally with the apparatus of heading 85.19 or 85.21	The rates applicable to the apparatus for which the parts or accessories have been designed AAN Free TW Free	
9620.00.35	00A	..	-- Of a type constituting parts of goods of Chapter 84, not elsewhere specified or included	5	Free *See Below CA Free
9620.00.37	00D	..	-- For machines, appliances, instruments or apparatus of Chapter 90, not specified or included elsewhere	The rates applicable to the apparatus for which the parts or accessories have been designed AAN Free TW Free	
9620.00.39	00G	..	-- Other	Free	Free
– Of iron or steel					
9620.00.40	00E	..	-- For use with machinery of heading 84.24	5	Free *See Below CA Free
9620.00.41	00A	..	-- Of a type for use with: machines of heading 84.71; television cameras; the apparatus of heading 90.05; photographic cameras of 90.06; cinematographic cameras; surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances; or musical instruments of Chapter 92	Free	Free
9620.00.43	00D	..	-- For use solely or principally with the apparatus of heading 85.19 or 85.21	The rates applicable to the apparatus for which the parts or accessories have been designed	
9620.00.45	00G	..	-- Of a type constituting parts of goods of Chapter 84, not elsewhere specified or included	5	Free *See Below CA Free

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Chapter 96—*continued*
Miscellaneous manufactured articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Monopods, bipods, tripods and similar articles—<i>continued</i>					
– Of iron or steel— <i>continued</i>					
9620.00.47	00K	..	-- For machines, appliances, instruments or apparatus of Chapter 90, not specified or included elsewhere		The rates applicable to the apparatus for which the parts or accessories have been designed AAN Free TW Free
9620.00.49	00B	..	-- Other	5	Free *See Below AAN 3 1/2020 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free
– Of aluminium					
9620.00.50	00L	..	-- For use with machinery of heading 84.24	5	Free *See Below CA Free
9620.00.51	00G	..	-- Of a type for use with: machines of heading 84.71; television cameras; the apparatus of heading 90.05; photographic cameras of 90.06; cinematographic cameras; surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances; or musical instruments of Chapter 92	Free	Free
9620.00.53	00K	..	-- For use solely or principally with the apparatus of heading 85.19 or 85.21		The rates applicable to the apparatus for which the parts or accessories have been designed
9620.00.55	00B	..	-- Of a type constituting parts of goods of Chapter 84, not elsewhere specified or included	5	Free *See Below CA Free
9620.00.57	00E	..	-- For machines, appliances, instruments or apparatus of Chapter 90, not specified or included elsewhere		The rates applicable to the apparatus for which the parts or accessories have been designed AAN Free TW Free
9620.00.59	00H	..	-- Other	5	Free *See Below AAN 3 1/2020 Free CA Free CPT 4.2 1/2019 3.5 1/2020 2.8 1/2021 2.1 1/2022 1.4 1/2023 0.7 1/2024 Free KR 2.1 1/2019 1.4 1/2020 0.7 1/2021 Free

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*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, SG, TH, TPA and TW rates in the Preferential Tariff are Free.

